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CENTRAL LOUISIANA AIDS SUPPORT SERVICE, INC.

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
December 31, 2006

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 9-19-07

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ELLIOTT & ASSOCIATES, INC.

A Professional Accounting Corporation

P. O. Box 1287

Leesville, Louisiana 71496-1287

(337)239-2535

(337) 238-5135

Fax 239-2295

W. Micheal Elliott, CPA

INDEPENDENT AUDITOR'S REPORT

Board of Directors

Central Louisiana Aids Support Service, Inc.

Alexandria, Louisiana:

I have audited the accompanying statement of financial position of Central Louisiana Aids Support Service, Inc. (a nonprofit organization) as of December 31, 2006, and the related statements of activities and cash flows for the year then ended. These statements are the responsibility of the Central Louisiana Aids Support Service, Inc.'s management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall - financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Central Louisiana Aids Support Service, Inc. as of December 31, 2006, and changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued a report dated June 23, 2007, on my consideration of Central Louisiana Aids Support Service, Inc.'s internal control over financial reporting and my tests of its compliance with laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

My audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedules, as listed in the table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, is presented for purposes of additional analysis and is not a required part of the basic financial statements of Central Louisiana Aids Support Service, Inc. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Elliott & Assoc. "APAC"

Leesville, Louisiana
June 23, 2007

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Leesville, Louisiana 71496-1287

(337)239-2535
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Fax 239-2295

W. Micheal Elliott, CPA

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Central Louisiana Aids Support Service, Inc.
Alexandria, Louisiana

I have audited the financial statements of the Central Louisiana Aids Support Service, Inc. as of and for the year ended December 31, 2006, and have issued my report thereon dated June 23, 2007. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Central Louisiana Aids Support Service, Inc. basic financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.

In planning and performing my audit of the financial statements of Central Louisiana Aids Support Service, Inc. as of and for the year ended December 31, 2006 in accordance with auditing standards generally accepted in the United States of America, I considered Central Louisiana Aids Support Service, Inc. internal control over financial reporting (internal control) as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, I do not express an opinion on the effectiveness of the District's internal control.

My consideration of internal control was for the limited purpose described in the proceeding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I noted no deficiencies in internal control that I consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control.

This report is intended solely for the information and use of management and the Board of Commissioners, state awarding agencies and the Louisiana Legislative Auditor's office of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statue 24:513, this report is distributed by Legislative Auditor as a public document.

Elliott & ASSC "APAC"
Leesville, Louisiana
June 23, 2007

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A Professional Accounting Corporation
P. O. Box 1287
Leesville, Louisiana 71496-1287

(337)239-2535
(337) 238-5135
Fax 239-2295

W. Michael Elliott, CPA

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors
Central Louisiana Aids Support Service, Inc.
Alexandria, Louisiana:

Compliance

I have audited the compliance of the Central Louisiana Aids Support Service, Inc. with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2006. The Central Louisiana Aids Support Service, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Central Louisiana Aids Support Service, Inc.'s management. My responsibility is to express an opinion on the Central Louisiana Aids Support Service, Inc.'s compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Central Louisiana Aids Support Service, Inc.'s compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Central Louisiana Aids Support Service, Inc.'s compliance with those requirements.

In my opinion, the Central Louisiana Aids Support Service, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs of the year ended December 31, 2006.

Internal Control Over Compliance

The management of the Central Louisiana Aids Support Service, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered the Central Louisiana Aids Support Service, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A -133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended solely for the information of the Board of Directors and management of the Central Louisiana Aids Support Service, Inc., the Legislative Auditor's office of the State of Louisiana, and federal and state awarding agencies. This report is not intended to be, and should not be, used by anyone other than these specified parties.

Elliott & Assoc. "APAC"
Leesville, Louisiana
June 23, 2007

Central Louisiana Aids Support Service, Inc.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Year Ended December 31, 2006

I have audited the financial statements of the Central Louisiana Aids Support Service, Inc. as of and for the year ended December 31, 2006, and have issued my report thereon dated June 23, 2007. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of December 31, 2006 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

**a. Report on Internal Control and Compliance
Material to the Financial Statements**

Internal Control

Material Weaknesses () Yes (X) No
Reportable Conditions () Yes (X) No

Compliance

Compliance Material to Financial
Statements () Yes (X) No

b. Federal Awards

Internal Control

Material Weaknesses () Yes (X) No () N/A
Reportable Conditions () Yes (X) No () N/A

Type of Opinion On Compliance For Major Programs

Unqualified (X) Qualified ()
Disclaimer () Adverse ()
N/A ()

Are their findings required to be reported in accordance with Circular A-133,
Section .510(a)?

() Yes (X) No () N/A

c. Identification of Major Programs

CFDA Number(s)

Name of Federal Program

93.917

DHHR HIV Care Formula Grants

Dollar threshold used to distinguish between Type A and Type B Programs:
\$500,000

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133?

(X) Yes () No () N/A

Section II Financial Statement Findings

N/A

Section III Federal Award Findings and Questioned Costs

N/A

See independent auditor's report.

Central Louisiana Aids Support Service, Inc.
STATEMENT OF FINANCIAL POSITION

December 31, 2006

ASSETS

Current Assets

Cash and cash equivalents (Note 2)	\$103,262
Grants receivable (Note 3)	94,790
Prepaid expenses	<u>2,231</u>

Total Current Assets	<u>\$ 200,384</u>
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FURNITURE AND EQUIPMENT- NET OF DEPRECIATION (Note 4)	<u>10,031</u>
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OTHER ASSETS

Burial plots with monuments	1,240
Deposits	<u>1,496</u>

Total other assets	<u>2,736</u>
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<u>TOTAL ASSETS</u>	<u>\$ 213,051</u>
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CURRENT LIABILITIES

Accounts payable	\$ 6,424
Payroll taxes and other employee withholdings	654
Funds held on behalf of others	300

Total current liabilities	<u>\$ 7,378</u>
---------------------------	-----------------

Net Assets	<u>205,673</u>
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Unrestricted	<u>\$ 205,673</u>
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The accompanying notes are an integral part of this statement.

Central Louisiana Aids Support Service, Inc.

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2006

REVENUES, GAINS, AND OTHER SUPPORT	Unrestricted	Temporarily Restricted	Total
Federal grants	\$ ---	\$ 570,551	\$570,551
State grants	---	---	---
Private grants	---	---	---
Interest	1,440	---	1,440
Contributions	---	---	---
Donation and Fundraisers	22,915	---	22,915
Net assets released from restrictions	<u>570,551</u>	<u>(570,551)</u>	<u>---</u>
Total Unrestricted Revenues	\$ <u>594,906</u>	<u>---</u>	<u>\$594,906</u>
EXPENSES			
Federal grants:			
HIV Care Formula Grants	\$ 300,927	---	\$ 300,927
HIV Prevention Activities	100,875	---	100,875
Housing Opportunities for Persons with AIDS	77,373	---	77,373
Copayment and Deductible Assistance Program	---	---	---
RW Title III E.I.S.	75,060	---	75,060
RW Title V - Dental	34,629	---	34,629
Broadway Cares	17,289	---	17,289
National Aids Fund	1,207	---	1,207
State grants:			
General and Administrative	20,052	---	20,052
Fund-raising	<u>2,881</u>	<u>---</u>	<u>2,881</u>
Total Expenses	<u>630,293</u>	<u>---</u>	<u>630,293</u>
CHANGE IN NET ASSETS	(35,387)	---	(35,387)
NET ASSETS, BEGINNING OF YEAR	<u>241,060</u>	<u>---</u>	<u>241,060</u>
NET ASSETS, END OF YEAR	<u>\$205,673</u>	<u>\$ ---</u>	<u>\$ 205,673</u>

The accompanying notes are an integral part of this statement.

Central Louisiana Aids Support Service, Inc.
 STATEMENT OF FUNCTIONAL EXPENSES
 For the Year Ended December 31, 2006

	HIV Prevention <u>Activities</u>	<u>H.O.P.W.A</u>
	\$	\$
Advertising and promotion		
Bank charges		
Board Development		
CAC		
Child care		
Clothing		
Consortia support		
Dental		
Depreciation		
Dues and subscriptions		
Education	434	
Emergency assistance		
Equipment		
New operational expenses		
Food		
Fringe Benefits	12,557	591
Insurance	1,753	
Intraregional mileage	4,973	
Janitorial	503	
Kentwood water	88	
Legal and other professional	2,730	
License		
Medication		
Meeting expense		
Memberships		
Miscellaneous	92	
Mortgage payment		5,906
Office and other supplies	4,116	
Payroll tax and other employee expenses		
Pest control/lawn	179	
Postage	893	
Printing		
Private fund distribution		
Rent expense	10,125	28,855
Repairs and maintenance	49	
Salaries, wages and contract labor	56,120	3,274
Security	76	
Telephone/answering service/pagers	1,864	
Testing		
Transportation assistance		
Travel		
Utilities/water	4,322	38,747
Workshops/conference		
TOTALS	\$100,875	\$77,373

The accompanying notes are an integral part of this statement.

Central Louisiana Aids Support Service, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2006

	Ryan White Title V Dental	General and Administrative	Fund Raisers	National Aids Fund
Advertising and promotion \$	\$		\$	\$
Bank charges				
Board Development		101		
CAC				
Child care				
Clothing				
Consortia support				
Dental	6,788			
Depreciation				
Dues and subscriptions				
Education		163		
Emergency assistance				
Equipment		1,085		
New operational expenses				
Food				
Fringe Benefits	1,112	1,286		
Insurance				
Intraregional mileage	107			
Janitorial		45		
Kentwood water				
Legal and other professional				
License				
Medication				
Meeting expense				
Memberships		800		
Miscellaneous		2,487	666	1,207
Mortgage Payment		1,207		
Office and other supplies	3,859			
Payroll tax and other employee expenses				
Pest control/lawn				
Postage				
Printing				
Private fund distribution		12	2,215	
Rent expense	650	1,816		
Repairs and maintenance		2,566		
Salaries, wages and contract labor	14,245	6,818		
Security		200		
Telephone/answering service/pagers	3,789	1,371		
Testing				
Transportation assistance	1,968			
Travel		95		
Utilities/water	2,111			
Workshops/conference				
TOTALS	\$ 34,629	\$ 20,052	\$ 2,881	\$1,207

The accompanying notes are an integral part of this statement.

Central Louisiana Aids Support Service, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2006

	Ryan White Title III HRSA <u>Grant</u>	Broadway <u>Cares</u>	Ryan <u>White</u>
Advertising and promotion \$		\$	\$ 505
Bank charges			128
Board Development			
CAC			1,489
Child care			
Clothing			
Consortia support			64
Dental			
Depreciation			2,321
Dues and subscriptions			
Education 166			52
Emergency assistance			
Equipment			814
New operational expenses			
Food			22,651
Fringe Benefits 15,594			34,171
Insurance			5,737
Intraregional mileage			3,742
Janitorial			905
Kentwood water			221
Legal and other professional			8,920
Licenses			
Medication 21			54,273
Meeting expense			
Memberships			
Miscellaneous 2,478			326
Mortgage Payment			
Office and other supplies 2,084			5,296
Payroll tax and other employee expenses			
Pest control/lawn			315
Postage			1,088
Printing			
Private fund distribution 12,706			
Rent expense			10,250
Repairs and maintenance			400
Salaries, wages and contract labor 44,638			113,901
Security			1,892
Telephone/answering service/pagers			2,257
Testing			
Transportation assistance 9,195			25,152
Travel 5,467			240
Utilities/water			3,818
Workshops/conference			
TOTALS	\$75,060	\$17,289	\$300,927

The accompanying notes are an integral part of this statement.

Central Louisiana Aids Support Service, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2006

	Total
Advertising and promotion	\$ 505
Bank charges	128
Board Development	101
CAC	1,489
Child care	---
Clothing	---
Consortia support	64
Dental	6,788
Depreciation	2,321
Dues and subscriptions	---
Education	814
Emergency assistance	---
Equipment	1,899
New operational expenses	---
Food	22,651
Fringe benefits	65,311
Insurance	7,490
Intraregional mileage	8,822
Janitorial	1,453
Kentwood water	309
Legal and other professional	11,650
License	---
Medication	54,294
Meeting expense	---
Memberships	800
Miscellaneous	7,257
Mortgage Payment	7113
Office and other supplies	15,355
Payroll tax and other employee expenses	---
Pest control/lawn	494
Postage	1,981
Printing	---
Private Fund distribution	14,933
Rent expense	51,696
Repairs and maintenance	3,015
Salaries, wages and contract labor	238,996
Security	2,168
Telephone/answering service/pagers	9,281
Testing	---
Transportation assistance	36,315
Travel	5,802
Utilities/water	48,998
Workshops/conference	---

TOTALS

\$630,293

The accompanying notes are an integral part of this statement.

Central Louisiana Aids Support Service, Inc.
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2006

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from governmental agencies	598,953
Cash payments to suppliers for goods and service	(315,494)
Cash payments to employees for services	<u>(302,081)</u>
Net CASH PROVIDED BY OPERATING ACTIVITIES	<u>(18,622)</u>
CASH FLOWS FROM NON CAPITAL FINANCING	<u>----</u>
CASH FLOWS FROM CAPITAL FINANCING	
Acquisition of PP & E	<u>(6,733)</u>
NET CASH PROVIDED FROM CAPITAL FINANCING	<u>(6,733)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	1,440
DECREASE IN CASH AND CASH EQUIVALENTS	(23,915)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>127,177</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$103,262</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	<u>(36,827)</u>
Adjustment to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	2,734
Changes in operating assets and liabilities:	
Accounts receivable	28,402
Accounts payable	212
Other Current liabilities	352
Due to others	<u>(13,495)</u>
	<u>(18,622)</u>

ADDITIONAL REQUIRED DISCLOSURES:

1. Management considers all highly liquid investments with a maturity of three months or less when acquired to be cash equivalents.
2. No interest was paid for the year ended December 31, 2005.
3. No income taxes were paid for the year ended December 31, 2005.
4. There were no material noncash investing or financing activities during 2005 that affected recognized assets or liabilities.

The accompanying notes are an integral part of this statement.

Central Louisiana Aids Support Service, Inc.
NOTES TO FINANCIAL STATEMENTS
December 31, 2006

Note 1 - Summary of Significant Accounting Policies

Nature of Activities

Central Louisiana Aids Support Service, Inc. (CLASS) is a nonprofit corporation formed to provide support services and education to promote and encourage the development, advancement, and exchange of information in all aspects of prevention, research, diagnosis, and treatment of HIV/AIDS.

CLASS qualifies as a tax-exempt organization under Section 501 (c) (3) of the Internal Revenue Code and comparable Louisiana law, and contributions to it are tax deductible within the limitations prescribed by the Code. Accordingly, no provision for income tax has been made in the accompanying financial statements. In addition, the organization has been determined not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code.

Significant Accounting Policies

The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method, revenues are recognized when earned and expenses are recorded at the time liabilities are incurred.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets; unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. There were no temporarily or permanently restricted net assets at December 31, 2005.

Furniture and Equipment

Furniture and equipment are stated at cost for assets purchased and at market value for assets acquired by gift. Depreciation is computed on the straight line method over the estimated useful lives of the assets generally as follows:

Furniture and equipment	5-7 years
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 2 - Cash and Cash Equivalents

Cash and cash equivalents consisted of the following at December 31, 2006:

Interest bearing checking accounts	\$ 84,656
Non-interest bearing checking accounts	3,597
Money market funds	<u>15,009</u>
	<u>\$ 103,262</u>

Note 3 - Grants Receivable

Grants receivable consisted of amounts due from state agencies and various federal agencies passed through the State of Louisiana, Department of Health and Hospitals.

Note 4 - Furniture

The following is a summary of furniture and equipment:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Furniture & Office equipment	\$ 69,621	\$ 59,590	<u>\$10,031</u>

The depreciation provision for the year ended December 31, 2006, amounted to \$2,830 .

Note 5 - Leases

The organization entered into a new lease for building space in Alexandria, Louisiana, from an unrelated third party, under an operating lease expiring 5/31/11. Under this lease, CLASS will make rental payments amounting to \$24,900 for future prides as described below and the payments were comprised solely of minimum rentals.

Minimum future rental payments under the lease for the year ending after December 31, 2006 as follows:

2007	24,900
2008	24,900
2009	24,900
2010	24,900
2011	<u>24,900</u>
Totals	124,500

NOTES TO FINANCIAL STATEMENTS (CONCLUDED)

Note 6 - Concentrations of Revenue and Significant Funding Source

CLASS receives the majority of its revenue from funds provided by the federal government and administered by the Louisiana Department of Health and Hospitals, Office of Public Health. The amount of funds received is appropriated each year by the government. If significant budget cuts are made, the amount of the funds that CLASS receives could be reduced significantly, resulting in an adverse impact on its operations. Management is not aware of any actions that would adversely affect the amount of funds the Organization will receive in the next year.

Note 7 - Net Assets Released From Restrictions

Net assets were released from restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by the grants. There were no temporarily or permanently restricted net assets at December 31, 2006.

Central Louisiana Aids Support Service, Inc.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2006

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	Federal CFDA Number	Expended
Department of Health and Human Resources Passed-through the State of Louisiana Department of Health and Hospitals Office of Public Health HIV Care Formula Grants (Ryan White)	93.917	
4/1/04-3/3/05		300,927
4/1/05-3/3/06		
HIV Prevention Activities-Health Department Based (HAP)	93.940	
1/1/06-12/31/06		100,875
 Ryan White Title III EIS		75,060
Ryan White Title V		<u>34,629</u>
 Total Expenditures-Department of Health and Human Resources		<u>511,491</u>
Department of Housing and Urban Development Passed-through the State of Louisiana Department of Health and Hospitals Office of Public Health Housing Opportunities for Persons with AIDS	14.241	
4/1/04- 3/3/05		<u>77,373</u>
4/1/05- 3/3/06		
		\$ <u>77,373</u>
Total Expenditures- Department of Housing and Urban Development		
 <u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u>		 \$ <u>588,864</u>

Notes:

Expenditures for the above grants are reported on the accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the Organization's accounting policies.

No federal funds were awarded to sub recipients during the year ended December 31, 2006.

See independent auditor's report.

Central Louisiana Aids Support Service, Inc.
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Year Ended December 31, 2006

PART 1- SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:
 Material weaknesses identified? ☐ yes ☒ no
 Reportable conditions identified
 that are not considered to be
 material weaknesses? ☐ yes ☒ None
 reported

Noncompliance material to financial
 statements noted? ☐ yes ☒ no

Prior year audit findings Attached

Management's Corrective Action Plan Attached

Memorandum of Other Comments
 and Recommendations None

Federal Awards

Internal control over major program:
 Material weakness(es) identified? ☐ Yes ☒ No

Reportable conditions identified
 not considered to be material
 weaknesses? ☐ Yes ☒ None reported

Type of auditor's report issued on compliance
 for major program: Unqualified ☒

Any audit findings disclosed that are required
 to be reported in accordance with Circular
 A-133, Section 510 (a)? ☐ Yes ☒ No

Central Louisiana Aids Support Service, Inc.
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

For the Fiscal Year Ended December 31, 2006

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENTS**

There were no prior year findings relating to internal control and compliance material to the financial statements.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FED-
ERAL AWARDS**

There were no prior year findings relating to internal control and compliance material to federal awards.

SECTION III MANAGEMENT LETTER

There was no management letter with prior year audit report.

See independent auditor's report.

Central Louisiana Aids Support Service, Inc.
COMPENSATION FOR BOARD MEMBERS

For the Year Ended December 31, 2006

During the year ended December 31, 2006, no per diem payments or other compensation payments were made to board members.